

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 287, Page 1

January 1992

REMINDER OF ORDER OF BUSINESS

January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)

- 14 Township boards meet to consider 1991 Annual Reports of township trustees - second Tuesday after the first Monday (IC 36-6-6-9)

- 15 "Assessment Date" for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)

 Last date to make pension report and payment for fourth quarter of 1991 by counties participating in Public Employees' Retirement Fund.

- 20 Legal Holiday - Dr. Martin Luther King, Jr. Day (IC 1-1-9-1)

 Last date to report and make payment of State Income Tax withheld in December to Indiana Department of Revenue. (IC 6-3-4-8.1)

- 24 Last day township trustees to file annual reports and vouchers with County Auditor. [IC 36-6-4-12(d)]

- 27 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 21-1-1-54) (IC 23-14-29-4)

- 30 File 1991 Annual Financial Report with State Board of Accounts.

- 31 Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts. (IC 5-11-13-1)

 Last date to file quarterly unemployment compensation report with the Indiana Employment Security Division.

February

- 12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)

- 15 Last date for County Highway Annual Operational Report to be filed with State Board of Accounts and other governmental agencies. (IC 8-17-4.1-7)

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 287, Page 2

January 1992

**REMINDER OF ORDER OF BUSINESS
(Continued)**

February - Continued

- 17 Legal Holiday - Washington's Birthday (IC 1-1-9-1)
- 20 Last date to report and make payment of State Income Tax withheld in January to Indiana Department of Revenue. (IC 6-3-4-8.1)

March

- 1 Annual Assessment period begins, except mobile homes.

First day for filing applications for property tax exemptions and deductions (for taxes payable in 1993).
- 2 Township trustees file reports of condition of the dog fund with County Auditor. (IC 15-5-9-10)
- 9 Last day to file claim for distribution of Excise Tax on Savings and Loan Associations with the Auditor of State. (IC 6-5-11-7)

Distribute dog funds to townships reporting unpaid claims - second Monday. (IC 15-5-9-10)
- 20 Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)

MEETING ON LEGAL HOLIDAYS

January 1, January 20, February 12, and February 17 are legal holidays. The board of county commissioners and the county board of finance may consider it undesirable to meet on a holiday and may wish to meet on the following day instead. It is our thought that actions taken at a meeting held on a legal holiday would be binding if there were no other legal disabilities connected with such actions. We do not believe, however, that any question should arise by reason of deferring administrative actions of the board until the next day. This is a matter we recommend be referred to the attorney that represents the county for his or her opinion and advice.

THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS

Volume 287, Page 3

January 1992

COUNTY INCOME TAXES

We have been asked by the Indiana Department of Revenue to remind you of some important dates to remember in regard to the various county income taxes.

April 1 is the last date to:

1. Adopt

- (a) County Adjusted Gross Income Tax (CAGIT) [IC 6-3.5.1.1-2(c)]
- (b) County Option Income Tax (COIT) [IC 6-3.5-6-8(c)]
- (c) County Economic Development Income Tax (CEDIT) [IC 6-3.5-7-5(d)]

2. Increase:

- (a) County Adjusted Gross Income Tax (CAGIT) [IC 6-3.5.1.1-2(a)]
- (b) County Option Income Tax (COIT) [IC 6-3.5-6-9(a)]

3. Increase/Decrease:

- (a) County Economic Development Income Tax (CEDIT) [IC 6-3.5-7-6(a)]

4. Freeze/Unfreeze:

- (a) County Option Income Tax (COIT) [IC 6-3.5-6-11(b & c)]

June 1 is the last date to:

1. Rescind:

- (a) County Adjusted Gross Income Tax (CAGIT) [IC 6-3.5.1.1-4(b)]
- (b) County Option Income Tax (COIT) [IC 6-3.5-6-12(b)]
- (c) County Economic Development Income Tax (CEDIT) [IC 6-3.5-7-7(b)]

Any and all questions regarding the adoption, increase, decrease, freeze/unfreeze, or rescission of any of the taxes should be directed to the Indiana Department of Revenue.

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 287, Page 4

January 1992

**REPORT OF NAMES, ADDRESSES, DUTIES
AND COMPENSATION OF PUBLIC EMPLOYEES**

All counties must file with the State Examiner, State Board of Accounts, 302 West Washington Street, 4th Floor, Room E418, Indianapolis, Indiana 46204, on or before January 31, Form 100-R, Certified Report of Names, Addresses, Duties and Compensation of Public Employees. This report is required by IC 5-11-13. A supply of this form must be secured from your public printer. The State Board of Accounts does not supply this form. This is not to be confused with Form OR1 (Revised 1980).

IC 5-11-13-3 states ". . . A person who violates section 1 of this chapter commits a class C infraction; if violated by an elective state officer, he is liable to impeachment, and if violated by any other person, he is subject to removal for neglect of duty."

LEGAL ADVERTISING

The statute governing the publication of legal notices and annual reports may be found in IC 5-3-1. IC 5-3-1-1 details the method of calculating the compensation of the publisher which may be claimed after the notice or report has been published. It also describes the specifications which the publisher is to follow in setting the type for the notice or report.

IC 5-3-1-2 applies as follows:

If the event is a public hearing or meeting concerning any matter not specifically mentioned in subsection (c), (d), (e), (f), or (g), notice shall be published one (1) time, at least ten (10) days before the date of the hearing or meeting.

If the event is an election, notice shall be published one (1) time, at least ten (10) days before the date of the election.

If the event is a sale of bonds, notes, or warrants, notice shall be published two (2) times, at least on (1) week apart, with:

(1) the first publication made at least fifteen (15) days before the date of the sale;
and

(2) the second publication made at least three (3) days before the date of the sale.

If the event is the receiving of bids, notice shall be published two (2) times, at least one (1) week apart, with the second publication made at least ten (10) days before the date the bids will be received.

If the event is the establishment of a cumulative or sinking fund, notice of the proposal and of the public hearing that is required to be held by the political subdivision shall be published two (2) times, at least one (1) week apart, with the second publication made at least three (3) days before the date of the hearing.

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 287, Page 5

January 1992

LEGAL ADVERTISING (Continued)

If the event is the submission of a proposal adopted by a political subdivision for a cumulative or sinking fund for the approval of the state board of tax commissioners, the notice of the submission shall be published one (1) time. The political subdivision shall publish the notice when directed to do so by the state board of tax commissioners.

If the event is one about which notice is required to be published after the event, notice shall be published one (1) time within thirty (30) days after the date of the event.

If the event is anything else, notice shall be published two (2) times, at least one (1) week apart, with the second publication made at least three (3) days before the event.

In case any officer charged with the duty of publishing any notice required by law is unable to procure advertisement at the price fixed by law, or the newspaper refuses to publish the advertisement, it is sufficient for the officer to post printed notices in three (3) prominent places in the political subdivision, instead of advertisement in newspapers.

If a notice of budget estimates for a political subdivision is published as required in IC 6-1.1-17-3, and the published notice contains an error due to the fault of a newspaper, the notice as presented for publication is a valid notice under this chapter.

Notwithstanding subsection (i), if a notice of budget estimates for a political subdivision is published as required in IC 6-1.1-17-3, and if the notice is not published at least ten (10) days before the date fixed for the public hearing on the budget estimate due to the fault of a newspaper, the notice is a valid notice under this chapter if it is published one (1) time at least three (3) days before the hearing.

**CHANGING COMPENSATION OF
COUNTY OFFICERS & EMPLOYEES**

The compensation of an elected county officer may not be changed in the year for which it is fixed but may be changed if the amended salary ordinance is enacted in the year PRECEDING the year that salary payment is made.

The compensation of the other county officers who are not elected, deputies, and employees or the number of each may be changed at any time.

The affected officer, department, commission or agency shall make application to the county council who are required to have a two-thirds (2/3) vote to make such changes as provided by IC 36-2-5-13.

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 287, Page 6

January 1992

EMERGENCY TELEPHONE SYSTEM FEE - IC 36-8-16-14

Authorized uses of fees - The emergency telephone system fees shall be used only to pay for:

1. The lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning.
2. The rates associated with the service suppliers' enhanced emergency telephone system network services; and
3. The personnel expenses of the emergency telephone system.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.

1

Data Base Provisioning would be the data base software and any expense incurred in getting the information to be compatible with the system, but not actual expenses of renumbering streets, aerial photographs, etc..., which would be more appropriately expenses of the general fund, reassessment, platting, etc...

NEW COUNTY SUPERVISOR

Effective October 7, 1991 Charlie Pride transferred to City and Town Supervisor and Mrs. Nancy Pennycuff became a County Supervisor. We truly appreciate the many years of cooperation you have given to Charlie and he has a deep concern for your well being.

Nancy is a former Deputy County Auditor in Delaware County and has been with this department for over 10 years. We feel her experience both in the auditor's office and with this department will be of benefit to county officials.

CORRESPONDENCE TO THIS OFFICE

In most instances, mail that is received in this office and is addressed to an individual is not opened if that person happens to be out of the office on the day the mail is received. This can cause a delay in you receiving a reply to your inquiry.

For this reason, we request that all correspondence to this office be addressed to:

Mr. Donald L. Euratte, C.P.A.
State Examiner
302 West Washington Street
4th Floor, Room E418
Indianapolis, Indiana 46204

THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS

Volume 287, Page 7

January 1992

PROPERTY TAX REPLACEMENT CREDITS

Public Law 240 of 1991 amends IC 6-1.1-21-10 and includes a schedule showing the percentages of Property Tax Replacement Credit to be distributed to Counties each month. A copy of this schedule is as follows:

<u>Month</u>	<u>Percentage</u>
January	0.00%
February	0.00%
March	0.00%
April	9.65%
May	9.65%
June	9.65%
July	21.05%
August	0.00%
September	16.70%
October	16.70%
November	16.60%
December	0.00%

Although the statute does not state at what time during the month distribution will be made, based on distributions made and to be made in September, October, and November 1991, it appears that these distributions will be made at the close of the month.

This indicates that only 19.30% (9.65% for April plus 9.65% for May) of the Property Tax Replacement Credit which has been distributed in the June Settlement in prior years, will have been received by the time the June Settlement is made. The remaining 30.70% of the Property Tax Replacement Credit will not be received until after the June Settlement is made.

Public Law 240 also states that on or before October 15 of each year, each county auditor shall make a settlement with the department of state revenue as to the aggregate amount of property tax replacement credits extended to taxpayers in the auditor's county during the first eight (8) months of that same year.

In order to comply with the above provisions and to minimize any financial hardship to the various taxing units in the county, we recommend that each County Auditor make a distribution of the 30.70% of the Property Tax Replacement Credit in August. This distribution will be made in a similar manner to that employed in making the June Settlement. The amounts distributed to each taxing district should be accompanied by a County Auditor's Certificate of Tax Distribution. Amounts due to the State of Indiana for State Fair Board, State Forestry, Welfare Administration, Hospital Care for the Indigent, and Medical Assistance to Wards, if not accompanied by a County Auditor's Certificate of Tax Distribution, should be accompanied by a detailed listing of how much is due each fund.

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 287, Page 8

January 1992

PROPERTY TAX REPLACEMENT CREDITS (Continued)

Since the statutes only provide for a Settlement in June and a Settlement in December, the amounts distributed in August cannot be treated as a Settlement. Therefore, the amounts distributed in August will have to be treated as an advance draw against the December Settlement.

State Form 105A, Report of Settlement of State Property Tax Replacement and Homestead Credits Received from the State is being revised and will be sent to all County Auditors prior to October 15, 1992 for use in making the settlement with the department of state revenue which is required by Public Law 240.

Since the full 50% of the Property Tax Replacement Credit which has been distributed by Counties in December Settlement in years past will be received by November 30, the problems encountered in the June Settlement should not be present in the December Settlement.

POWERS OF ATTORNEY

According to the provisions of IC 30-5-3-3 an attorney in fact shall record the power of attorney authorizing the execution of a document that must be recorded before presenting the document for recording.

A county recorder may not accept a document for recording if the document was executed and is presented by an attorney in fact whose power of attorney is unrecorded. A document that is presented by an attorney in fact for recording must reference the book and page or instrument number where the instrument creating the power of attorney is recorded before the document may be presented by the attorney in fact.

While IC 30-5-3-3 places the responsibility on the county recorder for making certain that the reference to the recording of the power of attorney is on instruments executed by a power of attorney, if mention of this requirement was made at the time a deed is transferred, the person presenting the deed to be transferred might be saved some inconvenience.